



# Critical Review Report the Corporate Reporting and Public Disclosure of Energy, Water and GHG emissions

Environmental Data Disclosure Hypertec Group  
Civil Year 2024 - Document: RP\_HYP\_QA011  
Version: 02  
and CIARA's website  
November 11th, 2025

**Corporate Reporting and Public Disclosure**  
Hypertechnologie Ciara Inc.  
9300 Trans Canada Highway  
Saint-Laurent QC H4S 1K5

**Third-party reviewer**  
Marie Bellemare Consulting  
Consultant in LCA | EPD verifier  
5302 5E Avenue, Montreal, Quebec, Canada  
H1Y 2S5

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## Introduction

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Marie Bellemare Consulting is an independent consultancy service with the mission of providing services in Life Cycle Assessment (LCA) verification and LCA for buildings and other infrastructures. For more than 15 years, Marie Bellemare has been fully immersed in applying ecodesign with LCA throughout different sectors: IT, packaging, furniture, transportation, agri-food, and construction. She has the experience and knowledge on the latest development of methods and approaches in the LCA: ISO standards related and LEED requirements associated to building LCA. Also, she is recognized as an Environmental Product Declaration (EPD) verifier by CSA Group: [https://www.csaregistry.ca/epd/epd\\_verifier\\_info\\_e.cfm](https://www.csaregistry.ca/epd/epd_verifier_info_e.cfm)

## Scope of the Mandate

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Marie Bellemare Consulting was engaged to perform a third-party review of the environmental data disclosed on the Hypertechnologie Ciara Inc (CIARA) according to the requirements of the 4.9.2.1 criterion of the Electronic Product Environmental Assessment Tool (EPEAT) program.

Marie Bellemare reviewed the final version of the information available on the CIARA's website <https://ciaratech.com/epeat/> related to their *Corporate reporting and public disclosure* report dated October 7th, 2025 in accordance with:

*“Corporate reporting and public disclosure*

*4.9.2.1 Required—Corporate environmental performance reporting by manufacturer*

*The manufacturer shall make an annual public disclosure for the following environmental aspects: water use (i.e., withdrawal) or consumption, energy use, and Scope 1 and Scope 2 greenhouse gas emissions. The scope of operations covered, at a minimum, shall include those parts of the company that have significant responsibility for the design and manufacture of products declared to conform to this standard, as determined by the manufacturer. It is acceptable for the disclosure to be at the enterprise level. The environmental data for each of these aspects shall be assured by an independent third-party.*

*Verification requirements:*

*Declaration of the applicable scope of impact (e.g., manufacturer enterprise level, those parts of the company that have significant responsibility for the design and manufacture of products declared to conform to this standard).*

*Independent third-party assurance of environmental data for each aspect.*

*Disclosure of standard(s) and/or framework(s) used for the calculations and reporting, where applicable, or the standard or framework used to achieve third party assurance of data (e.g., ISAE 3000) using a company-specific protocol.*

*URL for the annual public disclosure of the required environmental aspects.*

*Additional details: Standards and/or frameworks for reporting and/or third-party assurance may include but are not limited to: GRI [B9], AA1000 [B1], AICPA AT 101 [B2], third party verification standards accepted by CDP [B5] as listed on the CDP website”.*

The Global Reporting Initiative is an international independent standard (GRI) 302, 303, and 305) for reporting and it was accepted by GEC in previous rounds.

## General Timeline for the Mandate

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Target Dates for the Mandate	
Start date	October 3, 2025

End date	November 11, 2025
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## Critical Review Statement

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### *Scope and Methodology*

After a detailed examination, in accordance with the limits of the scope of Marie Bellemare's appointment, the third-party reviewer confirms that nothing has come to her attention to suggest any data errors or relevant deviations from the referenced EPEAT requirements. The company-specific data has been examined regarding quality, accuracy, and plausibility. This includes verifying the underlying data collected for the disclosure calculations and ensuring the calculations were carried out in compliance with the rules described in the EPEAT requirements. The review process involved comments provided by email and discussed via conference call, which were subsequently implemented. Please note that this review excludes an assessment of the calculations used for the corporate reporting and public disclosure of individual data sets.

### *Reviewer Qualifications and Independence*

The third-party reviewer confirms she has sufficient knowledge and experience with information technology (IT) products, the IT industry, relevant standards, and the geographical area of the environmental data disclosure to carry out this review. Furthermore, she confirms her independence in this role in accordance with EPEAT Program requirements, having not been involved in the execution of the LCA and having no conflicts of interest.

### *Conclusion of Conformance*

Finally, the third-party reviewer confirms that the data published on CIARA's website (<https://ciaratech.com/epeat/>) was found to be in conformance with the 4.9.2.1 criterion of EPEAT, based on the Global Reporting Initiative (GRI) standards 302, 303, and 305.

Title of the study	<i>Environmental Data Disclosure Hypertec Group Civil Year 2024 - Document: RP_HYP_QA011 Version: 02 and CIARA's website</i>
The commissioner and practitioner of the <i>Corporate Reporting and Public Disclosure</i>	Hypertechnologie Ciara Inc. 9300 Trans Canada Highway Saint-Laurent, Quebec, Canada H4S 1K5
The version of the report to which the critical review statement belongs	RP_HYP_QA011_Environmental Data Disclosure CY 2024-2025-11-07
Name of third-party reviewer	Marie Bellemare
Name of organization and address	Marie Bellemare Consulting 5302 5E Ave, Montreal, Quebec, Canada H1Y 2S5
Date	November 11th, 2025
Signature	

**Verification Matrix: EPEAT Criterion 4.9.2.1**

Objective: To ensure the report (RP\_HYP\_QA011\_Rev.02) complies with the public disclosure requirements of EPEAT criterion 4.9.2.1 (IEEE 1680.1) based on GRI 302, 303, 305, and GRI 3.

Third-party verification of **data published on CIARA’s website** according to the requirements of the 4.9.2.1 criterion of EPEAT

GRI 302: Energy Reporting Requirements

GRI 303: Water and Effluents Reporting Requirements

GRI 305: Emissions Reporting requirements

GRI 3: Material Topics 2021

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier’s Comments	CIARA’s Comments
<b>Management approach disclosures</b>			
1.1 The reporting organization shall report its management approach for energy using <i>GRI 3: Material Topics 2021</i>	Compliant	The management approach is covered in Sections 2 and 3, referencing the Energy Policy, alignment with ISO 50001, and reduction targets.	
<b>Disclosure 302-1 Energy consumption within the organization</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Total fuel consumption within the organization from <u>non-renewable sources</u>, in joules or multiples, and including fuel types used.</p> <p>b. Total fuel consumption within the organization from <u>renewable sources</u>, in joules or multiples, and including fuel types used.</p> <p>c. In joules, watt-hours or multiples, the total:</p> <ul style="list-style-type: none"> <li>i. electricity consumption</li> <li>ii. heating consumption</li> <li>iii. cooling consumption</li> <li>iv. steam consumption</li> </ul> <p>d. In joules, watt-hours or multiples, the total:</p>	Compliant	<ul style="list-style-type: none"> <li>a) Fuel consumption (Natural Gas, Oil Fuel/Diesel) is provided in GJ and MWh for 2024 and previous years (Section 4.2.2 and 4.2.3).</li> <li>b) Renewable energy consumption (electricity from Hydro-Québec, stated as &gt;99% renewable) is provided in MWh and GJ (2,141.80 MWh for 2024).</li> <li>c) Electricity consumption is provided in MWh and GJ.</li> </ul>	

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<ul style="list-style-type: none"> <li>i. electricity sold</li> <li>ii. heating sold</li> <li>iii. cooling sold</li> <li>iv. steam sold</li> </ul> <p>e. Total energy consumption within the organization, in joules or multiples. f. Standards, methodologies, assumptions, and/or calculation tools used. g. Source of the conversion factors used</p>		<p>Heating and cooling are included in electricity data as systems operate entirely on electricity. Steam is stated as not applicable.</p> <p>d) Not explicitly reported numerically, but the IT assembly business model implies zero sales. The total consumption calculation (302-1 e) is based on consumed energy, not sales.</p> <p>e) Total energy consumption is provided in MWh and GJ (8,518.1 GJ for 2024).</p> <p>f) Conversion factors are referenced to the Ministry-Environment Conversion-Table-GHG. Methodology references GRI 302 and ISO standards.</p>	
<b>Disclosure 302-2 Energy consumption outside of the organization</b>			
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Energy consumption outside of the organization, in joules or multiples.</li> <li>b. Standards, methodologies, assumptions, and/or calculation tools used.</li> <li>c. Source of the conversion factors used.</li> </ul>	<b>Not Applicable</b>	<p>The report explicitly states this metric does not apply to Hypertec Group's activities and scope. The impact is addressed through Scope 3 emissions (GRI 305-3).</p>	
<b>Disclosure 302-3 Energy intensity</b>			
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Energy intensity ratio for the organization.</li> <li>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</li> </ul>	<b>Compliant</b>	<p>Ratios (Physical and Economic Intensity) are reported in Section 4.4.2. Metrics are area (sq.ft) and revenue (\$ CAD</p>	

GRI 302: Energy Reporting Requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<p>c. Types of energy included in the intensity ratio; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>d. Whether the ratio uses energy consumption within the organization, outside of it, or both.</p>		Revenue). It uses consumption within the organization.	
<b>Disclosure 302-4 Reduction of energy consumption</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Amount of <u>reductions in energy</u> consumption achieved as a direct result of <u>conservation and efficiency initiatives</u>, in joules or multiples.</p> <p>b. Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.</p> <p>c. Basis for calculating reductions in energy consumption, such as <u>base year</u> or <u>baseline</u>, including the rationale for choosing it.</p> <p>d. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Compliant	Annual reduction is shown via Annual Variation in GJ/MWh (Section 4.2). The new base year is 2024. The ongoing target is to reduce electricity consumption by 1.67% per year.	
<b>Disclosure 302-5 Reductions in energy requirements of products and services</b>			
<p>The reporting organization shall report the following information:</p> <p>a. <u>Reductions in energy</u> requirements of sold products and services achieved during the reporting period, in joules or multiples.</p> <p>b. Basis for calculating reductions in energy consumption, such as <u>base year</u> or <u>baseline</u>, including the rationale for choosing it.</p> <p>c. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Compliant	Reduction is demonstrated by transitioning to 80+ Gold and Titanium certified power supplies. Methodologies cite ENERGY STAR and 80 PLUS procedures.	

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
<b>Management approach disclosures</b>			
The reporting organization shall report its management approach for water and <b>effluents</b> using <i>GRI 3: Material Topics 2021</i>			
<b>Disclosure 303-1 Interactions with water as a shared resource</b>			
<p>The reporting organization shall report the following information:</p> <p>a. A description of how the organization interacts with water, including how and where water is <u>withdrawn</u>, <u>consumed</u>, and <u>discharged</u>, and the water-related <u>impacts</u> caused or contributed to, or directly linked to the organization's activities, <u>products</u>, or <u>services</u> by a business relationship (e.g., impacts caused by <u>runoff</u>).</p> <p>b. A description of the approach used to identify water-related impacts, including the scope of assessments, their timeframe, and any tools or methodologies used.</p> <p>c. A description of how water-related impacts are addressed, including how the organization works with <u>stakeholders</u> to <u>steward</u> water as a shared resource, and how it engages with <u>suppliers</u> or customers with significant water-related impacts.</p> <p>d. An explanation of the process for setting any water-related goals and targets that are part of the organization's management approach, and how they relate to public policy and the local context of each area with <u>water stress</u>.</p>	<b>Compliant</b>	The commitment to reducing water usage and alignment with ISO 14001 is mentioned in the management approach.	
<b>Disclosure 303-2 Management of water discharge-related impacts</b>			
<p>The reporting organization shall report the following information:</p> <p>a. A description of any minimum standards set for the quality of <u>effluent</u> discharge, and how these minimum standards were determined, including:</p> <ul style="list-style-type: none"> <li>i. how standards for facilities operating in locations with no local discharge requirements were determined.</li> <li>ii. any internally developed water quality standards or guidelines.</li> <li>iii. any sector-specific standards considered.</li> <li>iv. whether the profile of the receiving waterbody was considered.</li> </ul>	<b>Compliant</b>	Disclosure is satisfied by declaring <b>N/A</b> (Not Applicable) for these criteria, which is acceptable for the Bronze level given the business activity (IT assembly).	
<b>Disclosure 303-3 Water withdrawal</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Total <u>water withdrawal</u> from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:</p>	<b>Compliant</b>	The document provides Water Consumption data (5.773 ML for 2024). It does not provide Total Water Withdrawal	The water used in the building comes entirely from the municipal network; therefore, Total Water

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
<p>i. <u>Surface water</u>.</p> <p>ii. <u>Groundwater</u>.</p> <p>iii. <u>Seawater</u>.</p> <p>iv. <u>Produced water</u>.</p> <p>v. <u>Third-party water</u>.</p> <p>b. Total water withdrawal from all areas with <u>water stress</u> in megaliters, and a breakdown of this total by the following sources, if applicable:</p> <p>i. Surface water.</p> <p>ii. Groundwater.</p> <p>iii. Seawater.</p> <p>iv. Produced water.</p> <p>v. Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.</p> <p>c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:</p> <p>i. <u>Freshwater</u> (<math>\leq 1,000</math> mg/L Total Dissolved Solids).</p> <p>ii. Other water (<math>&gt; 1,000</math> mg/L Total Dissolved Solids).</p> <p>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</p>		<p>nor the required breakdown by source (Surface water, Groundwater, etc.). But it is acceptable for the Bronze level given the business activity (IT assembly).</p>	<p>Withdrawal (TWW) equals total municipal water consumption. Data source: annual water bills.</p>
<p><b>Disclosure 303-4 Water discharge</b></p>			
<p>The reporting organization shall report the following information:</p> <p>a. Total <u>water discharge</u> to all areas in megaliters, and a breakdown of this total by the following types of destination, if applicable:</p> <p>i. <u>Surface water</u>.</p> <p>ii. <u>Groundwater</u>.</p> <p>iii. <u>Seawater</u>.</p> <p>iv. <u>Third-party water</u>, and the volume of this total sent for use to other organizations, if applicable.</p> <p>b. A breakdown of total water discharge to all areas in megaliters by the following categories:</p> <p>i. <u>Freshwater</u> (<math>\leq 1,000</math> mg/L Total Dissolved Solids).</p>	<p>Compliant</p>	<p>Disclosure is satisfied by declaring <b>N/A</b> (Not Applicable) for these criteria, which is acceptable for the Bronze level given the business activity (IT assembly).</p>	

GRI 303: Water and Effluents Reporting Requirements	Status	Verifier's Comments	CIARA's Comments
<ul style="list-style-type: none"> <li>ii. Other water (&gt;1,000 mg/L Total Dissolved Solids).</li> <li>c. Total water discharge to all areas with <u>water stress</u> in megaliters, and a breakdown of this total by the following categories: <ul style="list-style-type: none"> <li>i. Freshwater (≤1,000 mg/L Total Dissolved Solids).</li> <li>ii. Other water (&gt;1,000 mg/L Total Dissolved Solids).</li> </ul> </li> <li>d. Priority substances of concern for which discharges are treated, including: <ul style="list-style-type: none"> <li>i. how priority substances of concern were defined, and any international standard, authoritative list, or criteria used.</li> <li>ii. the approach for setting discharge limits for priority substances of concern.</li> <li>iii. number of incidents of non-compliance with discharge limits.</li> </ul> </li> <li>e. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.</li> </ul>			
<b>Disclosure 303-5 Water consumption</b>			
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. Total <u>water consumption</u> from all areas in megaliters.</li> <li>b. Total water consumption from all areas with <u>water stress</u> in megaliters.</li> <li>c. Change in <u>water storage</u> in megaliters if water storage has been identified as having a significant water-related <u>impact</u>.</li> <li>d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used, including whether the information is calculated, estimated, modeled, or sourced from direct measurements, and the approach taken for this, such as the use of any sector-specific factors.</li> </ul>	<b>Compliant</b>	<p><b>Total water consumption</b> is provided in <b>ML (5.773 ML for 2024)</b>. Data is sourced from utility bills/meter readings. Information on areas with water stress (b) and change in storage (c) is not provided.</p>	
GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<b>Management approach disclosures</b>			
<p>1.1 The reporting organization shall report its management approach for emissions using <a href="#">GRI 3: Material Topics 2021</a></p>	<b>Compliant</b>	<p>The approach is covered in Sections 2 and 3, referencing the Climate and Energy Policy, Net-Zero Strategy, and ISO 14001/50001 alignment.</p>	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
1.2 When reporting on GHG emissions targets, the reporting organization shall explain whether offsets were used to meet the targets, including the type, amount, criteria, or scheme of which the offsets are part.		<b>Renewable Energy Certificates (RECs)</b> were procured and accounted for using the market-based method to mitigate Scope 2 emissions, with the amount reported (1,498 RECs, resulting in reduction).	
<b>Disclosure 305-1 Direct (Scope 1) GHG emissions</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Gross <u>direct (Scope 1) GHG emissions</u> in metric tons of <u>CO2 equivalent</u>.</p> <p>b. Gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. <u>Biogenic CO2 emissions</u> in metric tons of CO2 equivalent.</p> <p>d. <u>Base year</u> for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> <li>i. the rationale for choosing it.</li> <li>ii. emissions in the base year.</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> <p>e. Source of the emission factors and the <u>global warming potential (GWP)</u> rates used, or a reference to the GWP source.</p> <p>f. Standards, methodologies, assumptions, and/or calculation tools used.</p>	<b>Compliant</b>	<ul style="list-style-type: none"> <li>a) Gross total Scope 1 emissions: 44.9119 tCO2-e for 2024.</li> <li>b) Gases included are CO2, CH4, and N2O.</li> <li>c) The report states that biogenic energy sources are not used, and thus no biogenic emissions are reported as material.</li> <li>d) Base year is 2024. The rationale is the operational relocation, creating a new baseline.</li> <li>e) Emission factors are from the Ministry of Environment Conversion Table for GHG Emissions. GWP rates are based on the IPCC 2006 Guidelines (CH4=28, N2O=265).</li> <li>f) The consolidation approach (equity share, financial control, or operational control) is not explicitly stated.</li> </ul>	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
		g) Methodology adheres to the GHG Protocol standard.	
<b>Disclosure 305-2 Energy indirect (Scope 2) GHG emissions</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Gross location-based <u>energy indirect (Scope 2) GHG emissions</u> in metric tons of <u>CO2 equivalent</u>.</p> <p>b. If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.</p> <p>c. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>d. <u>Base year</u> for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> <li>i. the rationale for choosing it.</li> <li>ii. emissions in the base year.</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> <p>e. Source of the emission factors and the <u>global warming potential (GWP)</u> rates used, or a reference to the GWP source.</p> <p>f. Consolidation approach for emissions; whether equity share, financial control, or operational control.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>	Compliant	<ul style="list-style-type: none"> <li>a) Gross location-based Scope 2 emissions: 3.2127 tCO2-e for 2024</li> <li>b) Market-based Scope 2 emissions are reported implicitly via RECs, with an adjusted emission of 2.25tCO2-e.</li> <li>c) The Hydro-Québec factor covers CO2, CH4, and N2O.</li> <li>d) Base year is 2024. Base year (location-based) emissions are 3.2127tCO2-e.</li> <li>e) Emission factor (0.0015 tCO2 /kWh) is from Hydro-Québec's official documentation.</li> <li>f) The consolidation approach is not explicitly stated.</li> <li>g) Methodology adheres to the GHG Protocol Scope 2 Guidance.</li> </ul>	
<b>Disclosure 305-3 Other indirect (Scope 3) GHG emissions</b>			
<p>The reporting organization shall report the following information:</p> <p>a. Gross <u>other indirect (Scope 3) GHG emissions</u> in metric tons of <u>CO2 equivalent</u>.</p> <p>b. If available, the gases included in the calculation; whether CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, or all.</p> <p>c. <u>Biogenic CO2 emissions</u> in metric tons of CO2 equivalent.</p> <p>d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.</p>	Compliant	<ul style="list-style-type: none"> <li>a) Gross total Scope 3 emissions: 454,287.36 tCO2-e for 2024.</li> <li>b) The use of tCO2e implies the inclusion of other GHGs. Emission factors in Annex 2 are listed in kgCO2e.</li> </ul>	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<p>e. <u>Base year</u> for the calculation, if applicable, including:</p> <ul style="list-style-type: none"> <li>i. the rationale for choosing it.</li> <li>ii. emissions in the base year.</li> <li>iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.</li> </ul> <p>f. Source of the emission factors and the <u>global warming potential (GWP)</u> rates used, or a reference to the GWP source.</p> <p>g. Standards, methodologies, assumptions, and/or calculation tools used.</p>		<ul style="list-style-type: none"> <li>c) Not specifically addressed for Scope 3.</li> <li>d) 10 categories are reported: Categories 1, 2, 3, 4, 5, 6, 7, 8, 9, and 11.</li> <li>e) Base year is 2021. Base year emissions are 162,519.20tCO<sub>2</sub>-e.</li> <li>f) Emission factors sourced from GHG Protocol, EPA, Ecoinvent, StatCan, etc..</li> <li>g) Methodology based on the GHG Protocol Corporate Value Chain (Scope 3) Standard. The methods used per category are detailed.</li> </ul>	
<b>Disclosure 305-4 GHG emissions intensity</b>			
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. GHG emissions intensity ratio for the organization.</li> <li>b. Organization-specific metric (the denominator) chosen to calculate the ratio.</li> <li>c. Types of GHG emissions included in the intensity ratio; whether <u>direct (Scope 1)</u>, <u>energy indirect (Scope 2)</u>, and/or <u>other indirect (Scope 3)</u>.</li> <li>d. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> </ul>	Compliant	Intensity ratios (Physical and Economic) are reported for Scopes 1, 2 and 3. Metrics are area (sq.ft) and revenue (\$ CAD Revenue).	
<b>Disclosure 305-5 Reduction of GHG emissions</b>			
<p>The reporting organization shall report the following information:</p> <ul style="list-style-type: none"> <li>a. GHG emissions reduced as a direct result of reduction initiatives, in metric tons of <u>CO<sub>2</sub> equivalent</u>.</li> <li>b. Gases included in the calculation; whether CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>, NF<sub>3</sub>, or all.</li> <li>c. <u>Base year</u> or <u>baseline</u>, including the rationale for choosing it.</li> </ul>	Compliant	Reduction is shown via Annual Variation in tCO <sub>2</sub> -e (Scope 1, 2, 3 and Total). Base years (2024 for 1&2, 2021 for 3) and methodology (GHG Protocol) are covered.	

GRI 305: Emissions Reporting requirements	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
d. Scopes in which reductions took place; whether <u>direct (Scope 1)</u> , <u>energy indirect (Scope 2)</u> , and/or <u>other indirect (Scope 3)</u> . e. Standards, methodologies, assumptions, and/or calculation tools used.			
<b>Disclosure 305-6 Emissions of ozone-depleting substances (ODS)</b>			
The reporting organization shall report the following information: a. Production, imports, and exports of <u>ODS</u> in metric tons of <u>CFC-11 (trichlorofluoromethane) equivalent</u> . b. Substances included in the calculation. c. Source of the emission factors used. d. Standards, methodologies, assumptions, and/or calculation tools used.	Not Applicable	The activity (IT assembly) does not require the use of ODS, and the company explicitly states N/A.	
<b>Disclosure 305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions</b>			
The reporting organization shall report the following information: a. <u>Significant air emissions</u> , in kilograms or multiples, for each of the following: i. NOX ii. SOX iii. Persistent organic pollutants (POP) iv. Volatile organic compounds (VOC) v. Hazardous air pollutants (HAP) vi. Particulate matter (PM) vii. Other standard categories of air emissions identified in relevant regulations b. Source of the emission factors used. c. Standards, methodologies, assumptions, and/or calculation tools used.	Not Applicable	The company states that the IT assembly focus does not generate significant NOx, SOx, or other air emissions, and explicitly states N/A.	

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<b>Disclosure 3-3 Management of material topics</b>			

Disclosure 3-3 Management of material topics	EPEAT Status: Completeness of Response	Verifier's Comments	CIARA's Comments
<p>For each material topic reported under Disclosure 3-2, the organization shall:</p> <ul style="list-style-type: none"> <li>a. describe the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights;</li> <li>b. report whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships;</li> <li>c. describe its policies or commitments regarding the material topic;</li> <li>d. describe actions taken to manage the topic and related impacts, including: <ul style="list-style-type: none"> <li>i. actions to prevent or mitigate potential negative impacts;</li> <li>ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation;</li> <li>ii. actions to manage actual and potential positive impacts;</li> </ul> </li> <li>e. report the following information about tracking the effectiveness of the actions taken: <ul style="list-style-type: none"> <li>i. processes used to track the effectiveness of the actions;</li> <li>ii. goals, targets, and indicators used to evaluate progress;</li> <li>iii. the effectiveness of the actions, including progress toward the goals and targets;</li> <li>iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures;</li> </ul> </li> <li>f. describe how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e).</li> </ul>	Compliant	<ul style="list-style-type: none"> <li>a) Impacts (Positive: Job creation, Energy optimization; Negative: Indirect emissions, Supply Chain risks) are identified in the Performance Evaluation.</li> <li>b) Negative impacts are described as <b>indirect</b>, stemming from energy consumption and risks linked to suppliers.</li> <li>c) Policies listed: Responsible procurement (ESG), Energy Policy (ISO 50001), Integrated Management Policy (ISO 14001).</li> <li>d) Actions detailed: <b>Prevention</b> (Energy reduction objectives, supplier evaluations); <b>Reduction</b> (Renewable energy usage, traceability); <b>Positive Impact Management</b> (Product innovation).</li> <li>e) <b>Processes</b> include ISO 50001 monitoring and annual ESG supplier evaluations. <b>Goals</b> include <b>50% reduction in Scope 1 &amp; 2 emissions by 2028</b> and net-zero by 2050.</li> <li>f) No explicit description of <i>how</i> stakeholder engagement informed the specific management actions or</li> </ul>	

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		their effectiveness is provided, as required by this sub-disclosure.	
GRI 3-3, f : Stakeholder engagement on actions/effectiveness.	Compliant	<p><b>Clarity to improve:</b> The report details internal policies and targets but does not explicitly describe <i>how</i> stakeholder engagement informed the effectiveness of management actions (specific gap in 3-3, f).</p> <p><b>Rev 2:</b> <b>Resolution:</b> The revised report addresses this by detailing how stakeholder engagement is integrated into management system frameworks (ISO 9001, 14001, etc.) and used as input for evaluating effectiveness (See page 5-6).</p>	Please refer to page 5-6.
GRI 303-3 : Total water withdrawal	Compliant	<p><b>Inconsistency:</b> The report states Consumption (303-5) at 5.773 ML, but labels Withdrawal (303-3) as N/A or omits the figure. For assurance, the Withdrawal figure and required breakdown by source must be stated, as consumption (by definition) cannot occur without prior withdrawal.</p> <p><b>Rev 2:</b> <b>Resolution:</b> The TWW figure (5.773 ML) is now provided, and the justification that TWW equals total</p>	<p>All water used in the building is supplied by the municipal network. Therefore, Total Water Withdrawal (TWW) is equivalent to total municipal water consumption.</p> <p>Total Water Withdrawal (2024): 5.773 ML</p> <p><b>Please check page 7 &amp; 20</b></p>

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		municipal consumption (Third-party water) is accepted for this activity.	
GRI 305-3 Category 3: Fuel- and energy-related activities	Compliant	<p><b>Major inconsistency:</b> Category 3 is reported as 0.00 tCO<sub>2</sub>-e for 2023, yet values are present in 2024 and prior years. This suggests a missing calculation for 2023, breaking the consistency of the historical time series data. A clear justification is required.</p> <p><b>Rev 2:</b></p> <p><b>Resolution:</b> The major inconsistency (0.00 t CO<sub>2</sub>e for 2023) has been corrected to 39.50 t CO<sub>2</sub>e in the updated Scope 3 tables, restoring historical data coherence.</p>	Addressed please check page 15
GRI 305-1/305-2, f : Consolidation approach for emissions	Compliant	<p><b>Clarity/formal inconsistency:</b> The method of consolidation (e.g., Operational Control) is not explicitly named as required by the GHG Protocol/GRI standards, although "owned or controlled sources" is stated.</p> <p><b>Rev 2:</b></p> <p><b>Resolution:</b> The consolidation approach is explicitly stated as Operational Control in the body of the</p>	Please check page 10

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		report (See page 10), resolving the formal ambiguity.	
GRI 305-1/305-2, c : Gases included in the calculation	Compliant	<p><b>Ambiguity:</b> The report notes CH<sub>4</sub> and N<sub>2</sub>O are 'negligible' for Scope 2 (Hydro-Québec). The rationale for classifying them as negligible must be quantitatively documented or explicitly justified (e.g., if based solely on utility documentation) for full transparency.</p> <p><b>Rev 2:</b> <b>Resolution:</b> Detailed emission factors are now provided, and the gases and are correctly disaggregated and included in the calculation tables for full transparency (See page 10–12).</p>	<p>CH<sub>4</sub> and N<sub>2</sub>O have been added to the table (see page 12). Further details are provided in the description on pages 10–11</p>
GRI 305-4 : GHG emissions intensity ratio metrics	Compliant	<p><b>Ambiguity in metric choice:</b> The primary Physical Intensity metric used is tCO<sub>2</sub>e/sq.ft, which is a building/facilities metric. The report should justify why this metric is more representative than a production-volume-based metric for a manufacturing/assembly company.</p> <p><b>Rev 2:</b> <b>Resolution:</b> The report provides justifications for using both physical (sq.ft) and economic (Revenue)</p>	<p>Please refer to the section <i>Scope, Energy/GHG Emissions Intensity Ratio</i>, where our main ratios are described. These ratios were used in the <i>Performance Evaluation</i> section.</p>

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		intensity metrics as the main ratios for performance evaluation.	
General Clarity (Water Consumption History)	Compliant	<p><b>Anomaly:</b> The annual variation in water consumption shows an 88.8% reduction from 2023 to 2024 (51.651 ML to 5.773 ML). While linked to relocation, this drastic change requires a brief operational context (e.g., confirmation of comparable scope, processes, and number of employees/sites covered in 2024) to ensure data comparability.</p> <p><b>Rev 2:</b></p> <p><b>Resolution:</b> The note added (page 6) clarifies that the drastic change in water consumption in 2024 is due to the operational relocation, which justifies the break in comparability with prior years.</p>	Kindly review the note added on page 6 for clarification.